
Declaration of Jiang Ping

EXHIBIT 6

PRC Administration of Company Registration Regulations (Revised)

Ref no: 2330/2005.12.18

(Order No. 156 of the State Council, promulgated on 24 June 1994; revised according to the <State Council, Amending the <<PRC Administration of Company Registration Regulations>> Decision> on 18 December 2005 and effective as of 1 January 2006.)

PART ONE: GENERAL PROVISIONS

Article 1: These Regulations are formulated in accordance with the *PRC, Company Law* (the "*Company Law*") in order to confirm the enterprise legal person qualification of companies and to standardize the registration of companies.

Article 2: The establishment, change and termination of limited liability companies and companies limited by shares (hereinafter collectively referred to as "companies") shall be subject to company registration in accordance with these Regulations.

When applying for the handling of company registration, an applicant shall be responsible for the authenticity of the application documents and materials.

Article 3: A company shall be granted enterprise legal person qualification only after it has registered with a company registry in accordance with the law and has obtained an Enterprise Legal Person Business Licence.

Any company that is established after the implementation of these Regulations but has not been registered by a company registry shall not conduct business activities in the name of a company.

Article 4: The administrations for industry and commerce shall be the company registries.

A lower-level company registry shall undertake the work involved in the registration of companies under the leadership of its higher-level company registries.

A company registry shall perform its duties in accordance with the law and be free from unlawful intervention.

Article 5: The State Administration for Industry and Commerce shall be in charge of the nationwide registration of companies.

PART TWO: JURISDICTION OF REGISTRATION

Article 6: The State Administration for Industry and Commerce shall be responsible for the registration of the following types of company:

1. companies in which the State-owned assets supervision and administration institutions of the State Council perform their duties as investors and the companies invested in and established by them, of which they hold at least 50% of the shares;
2. foreign-invested companies;
3. companies subject to registration by the State Administration for Industry and Commerce in accordance with the provisions of laws, administrative regulations or decisions of the State Council; and
4. other companies that shall be registered by the State Administration for Industry and Commerce as stipulated by the State Administration for Industry and Commerce.

Article 7: The administrations for industry and commerce of provinces, autonomous regions and municipalities directly under the central government shall be responsible for the registration of companies within their respective jurisdictions:

1. companies in which the State-owned assets supervision and administration institutions of the people's governments of provinces, autonomous regions and municipalities directly under the central government perform their duties as investors and the companies invested in and established by them, of which they hold at least 50% of the shares;
2. companies invested in and established by the natural persons that shall be registered by the administrations for industry and commerce of provinces, autonomous regions and municipalities directly under the central government according to the provisions of the administrations for industry and commerce of provinces, autonomous regions and municipalities directly under the central government;
3. companies subject to registration by the administrations for industry and commerce of provinces, autonomous regions and municipalities directly under the central government in accordance with the provisions of laws, administrative regulations or decisions of the State Council; and

4. other companies whose registration are authorized by the State Administration for Industry and Commerce.

Article 8: The administrations for industry and commerce of municipalities (regions) with districts and counties, branches of administrations for industry and commerce of municipalities directly under the central government and district branches of administrations for industry and commerce of municipalities with districts shall be responsible for the registration of the following companies within their respective jurisdictions:

1. companies other than those stipulated in Articles 6 and 7 hereof; and
2. companies whose registration are authorized by the State Administration for Industry and Commerce and administrations for industry and commerce of provinces, autonomous regions and municipalities directly under the central government.

The specific registration jurisdiction stipulated in the preceding paragraph shall be prescribed by the administrations for industry and commerce of provinces, autonomous regions and municipalities directly under the central government. However, the companies limited by shares amongst which shall be registered by the administrations for industry and commerce of municipalities (regions) with districts.

PART THREE: REGISTRATION ITEMS

Article 9: The registration items of a company shall include:

1. name;
2. domicile;
3. name of the legal representative;
4. registered capital;
5. paid-in capital;
6. type of company;
7. scope of business;
8. term of operation; and
9. the names of the shareholders of a limited liability company, or the promoters of a company limited by shares, as well as the amount of capital contribution subscribed for and actually paid, and the time and form of capital contribution.

Article 10: The registration items of a company shall be in compliance with the provisions of laws and administrative regulations. Any item which is not in compliance with the provisions of laws and administrative regulations shall not be accepted for registration by the company registry.

Article 11: A company name shall be in compliance with the relevant State provisions. A company may only use one name. A company name the registration of which has been verified and approved by a company registry shall be protected by the law.

Article 12: A company's domicile shall be the location of a company's main office. A company registered by a company registry may only have one domicile. A company's domicile shall be situated within the jurisdiction of its company registry.

Article 13: Except otherwise stipulated by laws and administrative regulations, a company's registered capital and paid-in capital shall be shown in *Renminbi*.

Article 14: The method of capital contribution of shareholders shall comply with the provisions of Article 27 of the *Company Law*. If shareholders contribute capital in a form other than currency, physical object, intellectual property right and land use right, the registration method shall be formulated by the State Administration for Industry and Commerce with the relevant departments of the State Council.

Shareholders shall not make capital contribution in the form of labour, credit, name of a natural person, goodwill, business concession or guaranteed assets.

Article 15: The scope of business of a company shall be stipulated by the company's articles of association, which shall be registered in accordance with the law.

The use of words for the scope of business of companies shall refer to the industry classification standard of the national economy.

Article 16: The types of company include limited liability companies and companies limited by shares.

A one-person limited liability company shall state in the company registration whether it is wholly owned by a natural person or legal person, and the information shall be stated on the company's business licence.

PART FOUR: REGISTRATION OF ESTABLISHMENT

Article 17: To establish a company, an application shall be made for preliminary verification and approval of the company name.

If the establishment of a company must be reported for approval as stipulated in laws, administrative regulations or decisions of the State Council, or if an item within the scope of business of a company is subject to approval before registration as stipulated in laws, administrative regulations or decisions of the State Council, the preliminary verification and approval of the company name shall be completed before submission for approval. The company name as verified and approved by a company registry shall be used for submission for approval.

Article 18: To establish a limited liability company, an application for preliminary verification and approval of the company name shall be submitted by a representative designated or an agent jointly commissioned by all of the shareholders to a company registry. To establish a company limited by shares, an application for preliminary verification and approval of the company name shall be submitted by a representative designated or an agent jointly commissioned by all of the promoters to a company registry.

When applying for preliminary verification and approval of a company name, the following documents shall be submitted:

1. an application for preliminary verification and approval of the company name signed by all of the shareholders of a limited liability company or all of the promoters of a company limited by shares;
2. certification of the designation of a representative or joint commission of an agent by all of the shareholders or by all of the promoters;
3. other documents as required for submission by the State Administration for Industry and Commerce.

Article 19: The retention period of a company name that has been preliminarily verified and approved shall be six months. Within the said period, the company name as preliminarily verified and approved shall not be used to conduct business activities and shall not be transferred.

Article 20: To establish a limited liability company, an application to register the establishment of the company shall be submitted to a company registry by a representative designated or an agent jointly commissioned by all of the shareholders. To establish a wholly State-owned company, the State-owned assets supervision and administration institution of the same level people's government authorized by the State Council or regional people's government shall be the applicant for registration of establishment of the company. If establishment of a limited liability company must be reported for approval as stipulated by laws, administrative regulations or decisions of the State Council,

an application to register the establishment of the company shall, within 90 days of approval, be submitted to a company registry. If an application is made to register the establishment of a company after the time limit, the applicant shall report to the approval authority to confirm the validity of the original approval document, or shall reapply for approval.

To apply for the establishment of a limited liability company, the following documents shall be submitted to a company registry:

1. an application to register the establishment of the company signed by the legal representative of the company;
2. certification of the designation of a representative or joint commission of an agent by all of the shareholders;
3. the company's articles of association;
4. a capital verification certificate issued by a capital verification institution established in accordance with the law, except otherwise stipulated by laws and administrative regulations;
5. certification of the transfer of property right submitted at the time of registration of establishment of the company, if the shareholder's initial capital contribution is made in non-currency property;
6. certification of the qualifications or natural person status of the shareholders;
7. a document that states the names and domiciles of the directors, supervisors and managers of the company and certification related to their appointment, election or employment;
8. employment letter and identity document of the legal representative of the company;
9. notice of preliminary verification and approval of enterprise name;
10. certification of the company's domicile; and
11. other documents as required for submission by the State Administration for Industry and Commerce.

The initial capital contribution of a shareholder of a foreign-invested limited liability company shall comply with the provisions of laws and administrative regulations, and the rest shall be paid within two years of establishment of the company, amongst which investment companies may pay within five years.

If the establishment of a limited liability company must be reported for approval as stipulated in laws, administrative regulations or decisions of the State Council, the relevant approval document shall also be submitted.

Article 21: To establish a company limited by shares, an application to register the establishment of the company shall be made to the company registry by the board of directors. To establish a company limited by shares by means of share offer, an application to register the establishment of the company shall be submitted to the company registry within 30 days after the inaugural meeting.

To apply for the establishment of a company limited by shares, the following documents shall be submitted to the company registry:

1. an application to register the establishment of the company signed by the legal representative of the company;
2. certification of the designation of a representative or joint commission of an agent by the board of directors;
3. the company's articles of association;
4. a capital verification certificate issued by a capital verification institution established in accordance with the law;
5. certification of the transfer of property right submitted at the time of registration of establishment of the company, if the promoter's initial capital contribution is made in non-currency property;
6. certification of the qualification or natural person status of the promoters;
7. a document that states the names and domiciles of the directors, supervisors and managers of the company and certification related to their appointment, election or employment;
8. employment letter and identity document of the legal representative of the company;
9. notice of preliminary verification and approval of enterprise name;
10. certification of the company's domicile; and
11. other documents as required for submission by the State Administration for Industry and Commerce.

To establish a company limited by shares by means of share offer, the minutes of the inaugural meeting shall also be submitted. To publicly offer shares through establishing a company limited by shares by means of share offer, the verification and approval document of the securities regulatory institution of the State Council shall also be submitted.

If the establishment of a company limited by shares must be reported for approval as stipulated in laws, administrative regulations or decisions of the State Council, the relevant approval document shall also be submitted.

Article 22: If there are items within the scope of business of a company which are subject to approval before registration as stipulated by laws, administrative regulations or decisions of the State Council, such items must be reported to the relevant State department for approval before applying to register the establishment of the company. The relevant approval document shall be submitted to a company registry.

Article 23: If a company's articles of association contains contents in violation of laws and administrative regulations, the company registry shall have the power to request the company to make corresponding corrections.

Article 24: A certification of a company's domicile shall be a document which proves a company's right to use its domicile.

Article 25: A company established in accordance with the law shall be issued an Enterprise Legal Person Business Licence by the company registry. The date of issue on the company's business licence shall be the date of establishment of the company. A company engraves its seal, opens a bank account and applies to register for tax payments on the strength of its Enterprise Legal Person Business Licence verified and issued by the company registry.

PART FIVE: REGISTRATION OF CHANGE

Article 26: If a company changes its registered items, it shall apply to the original company registry to register the change.

A company shall not change any registered item of its own accord without registering the change.

Article 27: To apply to register a change, a company shall submit the following documents to the company registry:

1. an application to register the change signed by the legal representative of the company;
2. the resolution or decision on the change made in accordance with the *Company*

Law;

3. other documents as required for submission by the State Administration for Industry and Commerce.

If the change of a registered item of a company involves the change of the articles of association, the amended articles of association or an amendment to the articles of association that has been signed by the legal representative of the company shall be submitted.

If the item registering for change is subject to approval before registration as stipulated in laws, administrative regulations or decisions of the State Council, the relevant approval document shall also be submitted to the company registry.

Article 28: If a company changes its name, it shall apply to register the change within 30 days of making the resolution or decision to change.

Article 29: If a company changes its domicile, it shall apply to register the change before moving to the new domicile and submit a certificate for use of the new domicile.

If a change of a company's domicile involves cross jurisdictions of company registries, the company shall apply for change of registration to the company registry at the place of the new domicile before moving to the new domicile. If the application is accepted by the company registry at the place of the new domicile, the original company registry shall transfer the registration file of the company concerned to the company registry at the new location.

Article 30: If a company changes its legal representative, it shall apply to register the change within 30 days of making the resolution or decision to change.

Article 31: If a company changes its registered capital, it shall submit the capital verification certificate issued by a capital verification institution established in accordance with the law.

If a company increases its registered capital, the capital contribution towards the subscription of increased capital by the shareholders of the limited liability company or subscription of new shares by the shareholders of the company limited by shares shall be handled according to the relevant provisions of the *Company Law* on the payment of capital contribution for the establishment of a limited liability company and payment of subscription monies for the establishment of a company limited by shares. If a company limited by shares increases its registered capital by means of public offering of new shares or a

listed company increases its registered capital by means of private issue of new shares, the verification and approval document of the securities regulatory institution of the State Council shall also be submitted.

If a company transfers its statutory common reserve into registered capital, the capital verification certificate shall state that the preserved common reserve is no less than 25% of the company's registered capital before the transfer.

If a company reduces its registered capital, it shall apply to register the change 45 days after the date of announcement, and shall submit the relevant evidence of the company's announcement on the newspaper to reduce registered capital and the explanation of the status of company's debt repayment or debt guarantee.

The registered capital of a company after the reduction of capital shall not be lower than the statutory minimum amount.

Article 32: If a company changes its paid-in capital, it shall submit the capital verification certificate issued by a capital verification institution established in accordance with the law, and shall pay capital contribution according to the time and method of capital contribution stated in the company's articles of association. The company shall apply to register the change within 30 days of full payment of capital contribution or subscription monies.

Article 33: If a company changes its scope of business, it shall apply to register the change within 30 days of making the resolution or decision to change. Where the change of scope of business involves items which are subject to approval before registration as stipulated by laws, administrative regulations or decisions of the State Council, an application to register the change shall be submitted within 30 days from the date on which approval was granted by the relevant State department.

If the licence or other approval document of an item within a company's scope of business that requires approval according to laws, administrative regulations or decisions of the State Council is revoked or cancelled, or the validity period of the licence or other approval document expires, an application to register the change shall be filed within 30 days of the revocation or cancellation of the licence or other approval document, or the expiration of validity of the licence or other approval document, or cancellation of registration shall be handled according to the provisions of Part Six hereof.

Article 34: If a company changes its type, it shall apply to register the change at a company registry within the stipulated time limit according to the conditions for establishment of the proposed type of company, and submit the

relevant document.

Article 35: If a shareholder of a limited liability company transfers his equity, he shall apply to register the change within 30 days of the equity transfer, and shall provide certification of qualification or natural person status of the new shareholder.

After a natural person shareholder of a limited liability company dies, if his statutory inheritor inherits the shareholder qualification, the company shall apply to register the change according to the provisions of the preceding paragraph.

If a shareholder of a limited liability company or a promoter of a company limited by shares changes his name, an application to register the change shall be handled within 30 days of the change of name.

Article 36: If the change of a registered item of a company involves the change of a registered item of its branch, an application to register the change of the branch shall be made within 30 days of the registration of change of the company.

Article 37: If amendment to the articles of association of a company does not involve any registered item, the company shall submit the amended articles of association or the amendment to the articles of association to the original company registry for record filing.

Article 38: If there is a change in the company's director, supervisor or manager, a record shall be filed with the original company registry.

Article 39: If a registered item of the surviving company of a merger or division is changed, an application shall be submitted to register the change. If a company is dissolved due to a merger or division, an application shall be submitted to cancel the registration. If a new company is established in a merger or division, an application shall be submitted to register the establishment.

When a company is merged or divided, an application for the registration shall be submitted 45 days after the date of announcement, together with the merger agreement and the resolution or decision on the merger or division, as well as certification related to the announcement of the merger or division of the company that has been published on a newspaper, and an explanation of the status of its debt repayment or debt guarantee. If a merger or division of a company must be reported for approval according to laws, administrative regulations or decisions of the State Council, the relevant approval document

shall also be submitted.

Article 40: If a change of the registered items involves the items specified in the Enterprise Legal Person Business Licence, the company registry shall replace the business licence.

Article 41: If a company applies to a company registry to cancel the change registration according to Article 22 of the *Company Law*, it shall submit the following documents:

1. an application signed by the company's legal representative; and
2. the written adjudication of the people's court.

PART SIX: CANCELLATION OF REGISTRATION

Article 42: If a company is dissolved and shall be liquidated in accordance with the law, the liquidation committee shall file a record of the list of personnel and the person in charge of the liquidation committee to the company registry within 10 days of its establishment.

Article 43: The liquidation committee of a company shall apply to the original company registry for cancellation of registration within 30 days after the completion of liquidation in any of the following circumstances:

1. a company is declared bankrupt in accordance with the law;
2. a company's term of operation has expired or a reason for dissolution of the company has occurred as stipulated in its articles of association, except where the company survives after passing its decision to amend its articles of association;
3. a shareholders' meeting or a shareholders' general meeting, or the shareholders of a one-person limited liability company or the board of directors of a foreign-invested company decide(s) on the dissolution of the company;
4. a company's business licence is revoked, or the company is ordered to close down or is cancelled in accordance with the law;
5. a company is dissolved by the people's court in accordance with the law; and
6. other circumstances where a company shall be dissolved according to laws and administrative regulations.

Article 44: If a company applies to cancel registration, the following documents shall be submitted:

1. an application to cancel registration signed by the person in charge of the liquidation committee of the company;
2. a ruling on the bankruptcy or adjudication document on the dissolution of a people's court, a resolution or decision made by the company in accordance with the *Company Law* and a document issued by an administrative organ ordering the company to close down or announcing its cancellation;
3. a liquidation report filed or confirmed by a shareholders' meeting, shareholders' general meeting, shareholders of a one-person limited liability company, board of directors of a foreign-invested company, or a people's court or an approval institution of a company;
4. the Enterprise Legal Person Business Licence; and
5. other documents as required for submission by laws or administrative regulations.

If wholly State-owned companies apply to cancel registration, they shall also submit the decision of the State-owned assets supervision and administration institution, amongst which, wholly State-owned companies that are determined by the State Council as important shall also submit the approval document of the people's government of the same level.

If a company with a branch or branches applies to cancel its registration, it shall also submit the certification of cancellation of registration of the branch(es).

Article 45: A company shall be terminated once its cancellation is registered by the company registry.

PART SEVEN: REGISTRATION OF BRANCHES

Article 46: A branch shall refer to an institution established by a company to engage in business operation outside its domicile. A branch shall not have legal person status.

Article 47: Registration items of a branch shall include its name, business premise, person in charge and scope of business.

The name of a branch shall comply with the relevant State regulations.

The scope of business of a branch shall not exceed the scope of business of its parent company.

Article 48: If a company establishes a branch, it shall apply to register the establishment of the branch with the company registry at the place where the branch is to be located within 30 days of making the decision. If laws,

administrative regulations or decisions of the State Council stipulate that the establishment of a branch must be reported for approval by the relevant department, an application to register establishment of the branch shall be submitted to the company registry within 30 days of approval.

To establish a branch, the following documents shall be submitted to the company registry:

1. an application to register the establishment of a branch signed by the legal representative of the company;
2. the articles of association of the company and a copy of the Enterprise Legal Person Business Licence affixed with the seal of the company;
3. a certificate for the use of the business premise;
4. the employment letter and identity document of the person in charge of the branch; and
5. other documents as required for submission by the State Administration for Industry and Commerce.

Where laws, administrative regulations or decisions of the State Council stipulate that the establishment of a branch must be reported for approval, or an item within the scope of business of a branch must be approved before registration according to laws, administrative regulations or decisions of the State Council, the relevant approval document shall also be submitted.

If approval to register is granted by the company registry of a branch, a Business Licence shall be issued. The company shall handle record filing on the strength of the Business Licence of the branch at the company registry within 30 days of the registration of the branch.

Article 49: If a branch changes its registered item, it shall apply to the company registry to register the change.

To apply to register a change, an application to register the change signed by the legal representative of the company shall be submitted. If the name or scope of business is changed, a copy of the Enterprise Legal Person Business Licence affixed with the seal of the company shall be submitted. If an item within the scope of business of a branch must be approved before registration as stipulated by laws, administrative regulations or decisions of the State Council, the relevant approval document shall also be submitted. If the business premise is changed, a certificate for the use of the new business premise shall be submitted. If the person in charge is changed, a document of

his removal issued by the company and his identity document shall be submitted.

If registration of change is approved by the company registry, the Business Licence shall be replaced.

Article 50: If a branch is cancelled by a company, ordered to close down in accordance with law, or the business licence of which is revoked, the company shall apply to cancel the registration with the company registry of the branch within 30 days of making the decision. To apply to cancel a registration, an application to cancel the registration signed by the legal representative of the company and the Business Licence of the branch shall be submitted. The Business Licence of a branch shall be recalled by the company registry after the application to cancel registration has been approved.

PART EIGHT: PROCEDURES FOR REGISTRATION

Article 51: To apply to register a company or a branch, an applicant may submit an application to the company registry, or apply by mail, telegraph, telex, facsimile, electronic data interchange or electronic mail.

If an application is made by telegraph, telex, facsimile, electronic data interchange or electronic mail, the correspondence method and address of the applicant shall be provided.

Article 52: A company registry shall decide whether or not to accept an application according to the following circumstances:

1. If the application documents and materials are complete and comply with the statutory format, or the applicant has submitted all of the supplemented and corrected application documents or materials as required by the company registry, the application shall be accepted.
2. If the application documents and materials are complete and conform to the statutory format, but the company registry needs to verify and confirm the application documents or materials, the application shall be accepted, and at the same time the applicant shall be notified in writing of the item(s) to be verified, the reason(s) therefor and the time.
3. If the application documents or materials contain mistakes that can be corrected on the spot, the applicant shall be allowed to do so, and the applicant shall sign or affix a seal and state the date of correction at the place of the correction. If it is confirmed that the application documents or materials are complete and comply with the statutory format, the application shall be accepted.
4. If the application documents or materials are incomplete or do not comply with the statutory format, the applicant shall be notified of all the contents to be

supplemented or corrected in one batch on the spot or within five days. If the applicant is notified on the spot, the application documents or materials shall be returned to the applicant. If the applicant is to be notified within five days, the application documents or materials shall be collected, and a receipt shall be issued therefor. If an applicant does not receive any notification within the time limit, the application documents or materials shall be deemed accepted on the day of receipt.

5. Items that do not belong to the scope of company registration or the scope of jurisdiction of registration of the authority shall be rejected at once, and the authority shall inform the applicant to apply to the relevant administrative authority.

For an application made by mail, telegraph, telex, facsimile, electronic data interchange or electronic mail, the company registry shall decide whether or not to accept the application within five days of receiving the application documents or materials.

Article 53: Apart from applications the registrations of which are approved according to Item (1) of Paragraph One of Article 54 hereof, other applications accepted by the company registries shall be issued an Acceptance Notification. If a decision to reject the application is made, a Rejection Notification shall be issued, the reason therefor shall be explained, and the applicant shall be notified of its right to file an administrative review or litigation according to law.

Article 54: For an application of registration that a company registry has decided to accept, a decision of whether or not to grant approval to registration shall be made within the time limit depending on different circumstances:

1. For an application filed by an applicant at the company registries that has been accepted, the decision to approve the registration shall be made on the spot.
2. For an application filed by an applicant by mail that has been accepted, the decision to approve the registration shall be made within 15 days of acceptance.
3. For an application filed by an applicant by telegraph, telex, facsimile, electronic data interchange or electronic mail, the applicant shall submit the originals of application documents or materials that comprise the same content as that submitted by telegraph, telex, facsimile, electronic data interchange or electronic mail and that comply with the statutory format within 15 days of receipt of the Acceptance Notification. If the originals of the application documents or materials are submitted by an applicant at the company registry, the decision to approve the registration shall be made on the spot. If originals of the application documents or materials are filed by an applicant by mail, the decision to approve the registration shall be made within 15 days of acceptance.

4. If a company registry does not receive the originals of the application documents or materials within 60 days of the issue of the Acceptance Notification, or the originals of the application documents or materials are not in conformity with the application documents or materials accepted by the company registry, the decision to reject the registration shall be made.

If the company registry needs to verify and confirm the application documents or materials, a decision of whether or not to approve the registration shall be made within 15 days of acceptance.

Article 55: If a decision to preliminarily verify and approve a company name is made by a company registry, a Notice of Preliminary Verification and Approval of Enterprise Name shall be issued. If a decision to approve the registration of the establishment of a company is made, a Notice of Approval of Establishment Registration shall be issued, and the applicant shall be informed to obtain the business licence within 10 days of the decision. If a decision is made to approve the change of registration of a company, a Notice of Approval of Change of Registration shall be issued, and the applicant shall be informed to replace its business licence within 10 days of the decision. If a decision to approve the cancellation of registration of a company is made, a Notice of Approval of Cancellation of Registration shall be issued, and the business licence shall be recalled.

If a company registry makes a decision to reject the preliminary verification and approval of a name or to reject a registration, a Notice of Rejection of Enterprise Name or a Notice of Rejection of Registration shall be issued, the reasons therefor shall be stated, and the applicant shall be notified of the right to file an administrative review or institute an administrative action in accordance with the law.

Article 56: When handling the registration of establishment or change, a company shall pay registration fee to the company registry pursuant to provisions.

When obtaining an Enterprise Legal Person Business Licence, a registration fee of establishment shall be paid at 0.8% of the total amount of registered capital. If the registered capital exceeds *Rmb* 10 million, 0.4% of the excess amount shall be paid. If the registered capital exceeds *Rmb* 100 million, no further registration fee shall be paid on the excess amount.

To obtain a Business Licence, the fee for the registration of establishment shall be *Rmb* 300.

To change a registered item, the fee for change of registration shall be *Rmb*

100.

Article 57: A company registry shall record the registration items of companies in the company register, which shall be made available to the public for inspection and duplication.

Article 58: The announcements of revocation of Enterprise Legal Person Business Licences and Business Licences shall be published by company registries.

PART NINE: ANNUAL INSPECTIONS

Article 59: Company registries shall undertake annual inspections of companies during the period from 1 March to 30 June each year.

Article 60: A company shall, in accordance with the requirements of the company registry, accept an annual inspection within the prescribed time, and submit an annual inspection report, annual balance sheet, profit and loss statement and a duplicate of its Enterprise Legal Person Business Licence.

A company that has established a branch or branches shall clearly show in the annual inspection materials it submits the relevant status of the branch(es) and submit a copy of the Business Licence.

Article 61: A company registry shall examine the materials concerning the registration items of a company based on the annual inspection materials submitted by the company.

Article 62: A company shall pay an annual inspection fee to the company registry. The annual inspection fee is *Rmb* 50.

PART TEN: ADMINISTRATION OF LICENCES AND RECORDS

Article 63: An Enterprise Legal Person Business Licence and Business Licence shall have an original and a duplicate, which shall have equal legal effect.

The original of an Enterprise Legal Person Business Licence or Business Licence shall be placed in a prominent spot at the domicile of a company or the business premise of a branch.

A company may, in accordance with business needs, apply to the company registry for the verification and issue of duplicates of its business licence.

Article 64: No work unit or individual shall forge, alter, lease, lend or transfer its/his business licence.

If a business licence is lost or destroyed, the company shall announce on a

newspaper or periodical designated by the company registry to declare the invalidity of the business licence and apply for a replacement.

If a company registry decides to register or cancel a change, or cancel a change registration, but the company refuses or is unable to return its business licence, the company registry shall announce the invalidity of the business licence.

Article 65: A company registry may temporarily retain the business licence of a company that needs to be determined, but the period of retention shall not exceed 10 days.

Article 66: The borrowing, copying, carrying or duplicating of information of registration files of companies shall be conducted within the stipulated authority and procedures.

No work unit or individual shall modify, smear, mark or damage information of registration files of companies.

Article 67: The form of the original and duplicate of a business licence and the format of important documents or forms relating to company registration shall be uniformly formulated by the State Administration for Industry and Commerce.

PART ELEVEN: LEGAL LIABILITY

Article 68: If the registration of a company is made by false declaration of the registered capital, the company registry shall order rectification and impose a fine of more than 5% and less than 15% of the amount of falsely declared registered capital. If the case is serious, the registration of the company shall be cancelled or the business licence shall be revoked.

Article 69: If the registration of a company is made by submission of false materials or adoption of other deceptive means to conceal important facts, the company registry shall order rectification and impose a fine of more than *Rmb* 50,000 and less than *Rmb* 500,000. If the case is serious, registration of the company shall be cancelled or the business licence shall be revoked.

Article 70: If a promoter or shareholder of a company falsifies capital contribution by failing to pay or pay in time the currency or non-currency property as capital contribution, the company registry shall order rectification and impose a fine of more than 5% and less than 15% of the false capital contribution.

Article 71: If a promoter or shareholder of a company withdraws his capital contribution after the establishment of the company, the company registry shall

order rectification and impose a fine of more than 5% and less than 15% of the amount of capital withdrawn.

Article 72: If a company fails, without proper reason, to commence business operation within six months of its establishment or, after commencement of business operation, suspends operation of its own accord for a successive period of six months or more, the company registry may revoke its business licence.

Article 73: If there is a change in the registration item of a company, and the company fails to handle the relevant change registration pursuant to the provisions hereof, the company registry shall order registration within a time limit. If the company fails to register within the time limit, a fine of more than *Rmb* 10,000 and less than *Rmb* 100,000 shall be imposed. If, amongst which, the change of scope of business involves an item that must be approved according to laws, administrative regulations or decisions of the State Council, but the company engages in business activities of its own accord without obtaining approval, and the case is serious, the business licence shall be revoked.

If a company fails to handle record filing according to the provisions hereof, the company registry shall order handling within the time limit. If the company fails to handle record filing within the time limit, a fine of less than *Rmb* 30,000 shall be imposed.

Article 74: If a company fails to notify its creditors or make public announcement when merging, dividing, reducing registered capital or carrying out liquidation, the company registry shall order rectification and impose a fine of more than *Rmb* 10,000 and less than *Rmb* 100,000.

If, when carrying out liquidation, a company conceals its property, falsifies the record of its balance sheet or list of property, or distributes the company's property before debt settlement, the company registry shall order rectification and impose a fine of more than 5% and less than 10% of the amount of property concealed or distributed before debt settlement. The person directly in charge and other directly responsible personnel shall be imposed a fine of more than *Rmb* 10,000 and less than *Rmb* 100,000.

If a company commences business activities that are irrelevant to the liquidation during the liquidation period, the company registry shall give a warning and confiscate any illegal income.

Article 75: If a liquidation committee fails to submit its liquidation report to the company registry pursuant to provisions, or conceals important facts or has

made major omissions in the liquidation report, the company registry shall order rectification.

If a member of the liquidation committee uses his power to practise graft, seek illegal income or seize illegal possession of the company's property, the company registry shall order the return of the company's property, confiscate any illegal income, and may impose a fine of more than one time and less than five times the illegal income.

Article 76: If a company does not undergo an annual inspection according to provisions, the company registry shall impose a fine of more than *Rmb* 10,000 and less than *Rmb* 100,000, and set a time limit for undergoing of an annual inspection. If the company still fails to undergo an annual inspection within the time limit, the business licence shall be revoked. If facts are concealed or falsified in an annual inspection, the company registry shall impose a fine of more than *Rmb* 10,000 and less than *Rmb* 50,000 and order rectification within a time limit. If the case is serious, the business licence shall be revoked.

Article 77: If a business licence is forged, altered, leased, lent or transferred, the company registry shall impose a fine of more than *Rmb* 10,000 and less than *Rmb* 100,000. If the case is serious, the business licence shall be revoked.

Article 78: If the business licence is not placed in a prominent place of the domicile or business premise, the company registry shall order rectification. If the company or the branch refuses to rectify, a fine of more than *Rmb* 1,000 and less than *Rmb* 5,000 shall be imposed.

Article 79: If an institution that undertakes asset evaluation, capital verification or certification provides false materials, the company registry shall confiscate any illegal income, and impose a fine of more than one time and less than five times the illegal income. The relevant competent department may order cessation of business of the institution in accordance with the law, revoke the qualification certificate of the directly responsible personnel and revoke the business licence.

If an institution that undertakes asset evaluation, capital verification or certification provides reports with major omissions due to negligence, the company registry shall order rectification. If the case is serious, a fine of more than one time and less than five times the income received shall be imposed. The relevant competent department may order cessation of business of the institution in accordance with the law, revoke the qualification certificate of the directly responsible personnel and revoke the business licence.

Article 80: If a company fails to register as a limited liability company or company limited by shares in accordance with the law but uses the name of a limited liability company or company limited by shares, or if a branch fails to register as a branch of a limited liability company or company limited by shares in accordance with the law but uses the name of a branch of a limited liability company or company limited by shares, the company registry shall order rectification or ban the company or branch, and may impose a fine of less than *Rmb* 100,000.

Article 81: If a company registration authority registers an application of registration of a company that does not meet the stipulated requirements or fails to register an application of registration of a company that meets the stipulated requirements, the person directly in charge and other directly responsible personnel shall be given administrative punishment in accordance with the law.

Article 82: If a higher-level department of a company registry forces the company registry at a lower level to register an application for registration of a company that does not meet the stipulated requirements or not to register an application for registration of a company that meets the stipulated requirements, or covers up any illegal registration, the person directly in charge and other directly responsible personnel shall be imposed administrative punishment in accordance with the law.

Article 83: If a foreign company violates the provisions of the *Company Law* by establishing a branch of its own accord in the territory of China, the company registry shall order rectification or closure, and may impose a fine of more than *Rmb* 50,000 and less than *Rmb* 200,000.

Article 84: If a company uses its name to engage in seriously illegal activities that jeopardizes national security or public interests, its business licence shall be revoked.

Article 85: The provisions of this Part shall apply to branches that engage in illegal activities stipulated in this Part.

Article 86: If the provisions of these Regulations are violated and a crime is constituted, criminal liability shall be pursued in accordance with the law.

PART TWELVE: SUPPLEMENTARY PROVISIONS

Article 87: These Regulations shall apply to the registration of foreign-invested companies. If laws related to foreign-invested enterprises consist of other stipulations on registration, such provisions shall prevail.

Article 88: If laws, administrative regulations or decisions of the State Council

stipulate that the establishment of a company must be reported for approval, or if an item is within the scope of business of a company that must be approved before registration according to laws, administrative regulations or decisions of the State Council, the State Administration for Industry and Commerce shall formulate a pre-enterprise registration administrative licensing catalogue and publish the same according to laws, administrative regulations or decisions of the State Council.

Article 89: These Regulations shall be effective as of 1 July 1994.

【法规标题】 中华人民共和国公司登记管理条例(2005 修订)

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中华人民共和国公司登记管理条例

(1994 年 6 月 24 日中华人民共和国国务院令 第 156 号发布, 根据 2005 年 12 月 18 日《国务院关于修改〈中华人民共和国公司登记管理条例〉的决定》修订)

第一章 总则

第一条 为了确认公司的企业法人资格, 规范公司登记行为, 依据《[中华人民共和国公司法](#)》(以下简称《[公司法](#)》), 制定本条例。

(相关资料: 实务指南)

第二条 有限责任公司和股份有限公司(以下统称公司)设立、变更、终止, 应当依照本条例办理公司登记。

申请办理公司登记, 申请人应当对申请文件、材料的真实性负责。

(相关资料: 地方法规 2 篇 实务指南)

第三条 公司经公司登记机关依法登记, 领取《企业法人营业执照》, 方取得企业法人资格。

自本条例施行之日起设立公司, 未经公司登记机关登记的, 不得以公司名

义从事经营活动。

(相关资料: 相关论文 1 篇 实务指南)

第四条 工商行政管理机关是公司登记机关。

下级公司登记机关在上级公司登记机关的领导下开展公司登记工作。

公司登记机关依法履行职责, 不受非法干预。

(相关资料: 地方法规 4 篇 裁判文书 1 篇 实务指南)

第五条 国家工商行政管理总局主管全国的公司登记工作。

(相关资料: 实务指南)

第二章 登记管辖

第六条 国家工商行政管理总局负责下列公司的登记:

(一) 国务院国有资产监督管理委员会履行出资人职责的公司以及该公司投资设立并持有 50% 以上股份的公司;

(二) 外商投资的公司;

(三) 依照法律、行政法规或者国务院决定的规定, 应当由国家工商行政管理总局登记的公司;

(四) 国家工商行政管理总局规定应当由其登记的其他公司。

(相关资料: 地方法规 2 篇 实务指南)

第七条 省、自治区、直辖市工商行政管理局负责本辖区内下列公司的登记:

(一) 省、自治区、直辖市人民政府国有资产监督管理委员会履行出资人职责的公司以及该公司投资设立并持有 50% 以上股份的公司;

(二) 省、自治区、直辖市工商行政管理局规定由其登记的自然人投资设立的公司;

(三) 依照法律、行政法规或者国务院决定的规定, 应当由省、自治区、直辖市工商行政管理局登记的公司;

(四) 国家工商行政管理总局授权登记的其他公司。

(相关资料: 地方法规 2 篇 实务指南)

第八条 设区的市(地区) 工商 行政管理局、县 工商 行政管理局, 以及直辖市的 工商 行政管理分局、设区的市 工商 行政管理局的区分局, 负责本辖区内下列公司的登记:

(一) 本条例第六条和第七条所列公司以外的其他公司;

(二) 国家 工商 行政管理总局和省、自治区、直辖市 工商 行政管理局授权登记的公司。

前款规定的具体登记管辖由省、自治区、直辖市 工商 行政管理局规定。但是, 其中的股份有限公司由设区的市(地区) 工商 行政管理局负责登记。

(相关资料: 地方法规 2 篇 裁判文书 1 篇 实务指南)

第三章 登记事项

第九条 公司的登记事项包括:

(一) 名称;

(二) 住所;

(三) 法定代表人姓名;

(四) 注册资本;

(五) 实收资本;

(六) 公司类型;

(七) 经营范围;

(八) 营业期限;

(九) 有限责任公司股东或者股份有限公司发起人的姓名或者名称, 以及认缴和实缴的出资额、出资时间、出资方式。

(相关资料: 裁判文书 1 篇 相关论文 3 篇 实务指南)

第十条 公司的登记事项应当符合法律、行政法规的规定。不符合法律、

行政法规规定的，公司登记机关不予登记。

（相关资料: 地方法规 1 篇 实务指南）

第十一条 公司名称应当符合国家有关规定。公司只能使用一个名称。经公司登记机关核准登记的公司名称受法律保护。

（相关资料: 裁判文书 1 篇 实务指南）

第十二条 公司的住所是公司主要办事机构所在地。经公司登记机关登记的公司的住所只能有一个。公司的住所应当在其公司登记机关辖区内。

（相关资料: 实务指南）

第十三条 公司的注册资本和实收资本应当以人民币表示，法律、行政法规另有规定的除外。

（相关资料: 实务指南）

第十四条 股东的出资方式应当符合 [《公司法》第二十七条](#) 的规定。股东以货币、实物、知识产权、土地使用权以外的其他财产出资的，其登记办法由国家 [工商](#) 行政管理总局会同国务院有关部门规定。

股东不得以劳务、信用、自然人姓名、商誉、特许经营权或者设定担保的财产等作价出资。

（相关资料: 部门规章 1 篇 地方法规 1 篇 相关论文 1 篇 实务指南）

第十五条 公司的经营范围由公司章程规定，并依法登记。

公司的经营范围用语应当参照国民经济行业分类标准。

（相关资料: 地方法规 1 篇 实务指南）

第十六条 公司类型包括有限责任公司和股份有限公司。

一人有限责任公司应当在公司登记中注明自然人独资或者法人独资，并在公司营业执照中载明。

（相关资料: 地方法规 1 篇 实务指南）

第四章 设立登记

第十七条 设立公司应当申请名称预先核准。

法律、行政法规或者国务院决定规定设立公司必须报经批准，或者公司经营范围中属于法律、行政法规或者国务院决定规定在登记前须经批准的项目的，应当在报送批准前办理公司名称预先核准，并以公司登记机关核准的公司名称报送批准。

（相关资料: 地方法规 3 篇 实务指南）

第十八条 设立有限责任公司，应当由全体股东指定的代表或者共同委托的代理人向公司登记机关申请名称预先核准；设立股份有限公司，应当由全体发起人指定的代表或者共同委托的代理人向公司登记机关申请名称预先核准。

申请名称预先核准，应当提交下列文件：

（一）有限责任公司的全体股东或者股份有限公司的全体发起人签署的公司名称预先核准申请书；

（二）全体股东或者发起人指定代表或者共同委托代理人的证明；

（三）国家工商行政管理总局规定要求提交的其他文件。

（相关资料: 相关论文 1 篇 实务指南）

第十九条 预先核准的公司名称保留期为 6 个月。预先核准的公司名称在保留期内，不得用于从事经营活动，不得转让。

（相关资料: 实务指南）

第二十条 设立有限责任公司，应当由全体股东指定的代表或者共同委托的代理人向公司登记机关申请设立登记。设立国有独资公司，应当由国务院或者地方人民政府授权的本级人民政府国有资产监督管理机构作为申请人，申请设立登记。法律、行政法规或者国务院决定规定设立有限责任公司必须报经批准的，应当自批准之日起 90 日内向公司登记机关申请设立登记；逾期申请设立登记的，申请人应当报批准机关确认原批准文件的效力或者另行报批。

申请设立有限责任公司，应当向公司登记机关提交下列文件：

（一）公司法定代表人签署的设立登记申请书；

（二）全体股东指定代表或者共同委托代理人的证明；

(三) 公司章程;

(四) 依法设立的验资机构出具的验资证明, 法律、行政法规另有规定的除外;

(五) 股东首次出资是非货币财产的, 应当在公司设立登记时提交已办理其财产权转移手续的证明文件;

(六) 股东的主体资格证明或者自然人身份证明;

(七) 载明公司董事、监事、经理的姓名、住所的文件以及有关委派、选举或者聘用的证明;

(八) 公司法定代表人任职文件和身份证明;

(九) 企业名称预先核准通知书;

(十) 公司住所证明;

(十一) 国家工商行政管理总局规定要求提交的其他文件。

外商投资的有限责任公司的股东首次出资额应当符合法律、行政法规的规定, 其余部分应当自公司成立之日起 2 年内缴足, 其中, 投资公司可以在 5 年内缴足。

法律、行政法规或者国务院决定规定设立有限责任公司必须报经批准的, 还应当提交有关批准文件。

(相关资料: 部门规章 1 篇 相关论文 2 篇 实务指南)

第二十一条 设立股份有限公司, 应当由董事会向公司登记机关申请设立登记。以募集方式设立股份有限公司的, 应当于创立大会结束后 30 日内向公司登记机关申请设立登记。

申请设立股份有限公司, 应当向公司登记机关提交下列文件:

(一) 公司法定代表人签署的设立登记申请书;

(二) 董事会指定代表或者共同委托代理人的证明;

(三) 公司章程;

(四) 依法设立的验资机构出具的验资证明;

(五) 发起人首次出资是非货币财产的, 应当在公司设立登记时提交已办

理其产权转移手续的证明文件；

（六）发起人的主体资格证明或者自然人身份证明；

（七）载明公司董事、监事、经理姓名、住所的文件以及有关委派、选举或者聘用的证明；

（八）公司法定代表人任职文件和身份证明；

（九）企业名称预先核准通知书；

（十）公司住所证明；

（十一）国家工商行政管理总局规定要求提交的其他文件。

以募集方式设立股份有限公司的，还应当提交创立大会的会议记录；以募集方式设立股份有限公司公开发行股票，还应当提交国务院证券监督管理机构的核准文件。

法律、行政法规或者国务院决定规定设立股份有限公司必须报经批准的，还应当提交有关批准文件。

（相关资料：部门规章 1 篇 相关论文 1 篇 实务指南）

第二十二条 公司申请登记的经营范围中属于法律、行政法规或者国务院决定规定在登记前须经批准的项目，应当在申请登记前报经国家有关部门批准，并向公司登记机关提交有关批准文件。

（相关资料：实务指南）

第二十三条 公司章程有违反法律、行政法规的内容的，公司登记机关有权要求公司作相应修改。

（相关资料：相关论文 3 篇 实务指南）

第二十四条 公司住所证明是指能够证明公司对其住所享有使用权的文件。

（相关资料：实务指南）

第二十五条 依法设立的公司，由公司登记机关发给《企业法人营业执照》。公司营业执照签发日期为公司成立日期。公司凭公司登记机关核发的《企业法人营业执照》刻制印章，开立银行账户，申请纳税登记。

（相关资料: 相关论文 2 篇 实务指南）

第五章 变更登记

第二十六条 公司变更登记事项，应当向原公司登记机关申请变更登记。

未经变更登记，公司不得擅自改变登记事项。

（相关资料: 裁判文书 1 篇 实务指南）

第二十七条 公司申请变更登记，应当向公司登记机关提交下列文件：

- （一）公司法定代表人签署的变更登记申请书；
- （二）依照[《公司法》](#)作出的变更决议或者决定；
- （三）国家[工商](#)行政管理总局规定要求提交的其他文件。

公司变更登记事项涉及修改公司章程的，应当提交由公司法定代表人签署的修改后的公司章程或者公司章程修正案。

变更登记事项依照法律、行政法规或者国务院决定规定在登记前须经批准的，还应当向公司登记机关提交有关批准文件。

（相关资料: 部门规章 1 篇 裁判文书 2 篇 实务指南）

第二十八条 公司变更名称的，应当自变更决议或者决定作出之日起 30 日内申请变更登记。

（相关资料: 实务指南）

第二十九条 公司变更住所的，应当在迁入新住所前申请变更登记，并提交新住所使用证明。

公司变更住所跨公司登记机关辖区的，应当在迁入新住所前向迁入地公司登记机关申请变更登记；迁入地公司登记机关受理的，由原公司登记机关将公司登记档案移送迁入地公司登记机关。

（相关资料: 部门规章 1 篇 实务指南）

第三十条 公司变更法定代表人的，应当自变更决议或者决定作出之日起 30 日内申请变更登记。

（相关资料: 裁判文书 1 篇 实务指南）

第三十一条 公司变更注册资本的，应当提交依法设立的验资机构出具的验资证明。

公司增加注册资本的，有限责任公司股东认缴新增资本的出资和股份有限公司的股东认购新股，应当分别依照《公司法》设立有限责任公司缴纳出资和设立股份有限公司缴纳股款的有关规定执行。股份有限公司以公开发行新股方式或者上市公司以非公开发行新股方式增加注册资本的，还应当提交国务院证券监督管理机构的核准文件。

公司法定公积金转增为注册资本的，验资证明应当载明留存的该项公积金不少于转增前公司注册资本的 25%。

公司减少注册资本的，应当自公告之日起 45 日后申请变更登记，并应当提交公司在报纸上登载公司减少注册资本公告的有关证明和公司债务清偿或者债务担保情况的说明。

公司减资后的注册资本不得低于法定的最低限额。

（相关资料: 部门规章 1 篇 实务指南）

第三十二条 公司变更实收资本的，应当提交依法设立的验资机构出具的验资证明，并应当按照公司章程载明的出资时间、出资方式缴纳出资。公司应当自足额缴纳出资或者股款之日起 30 日内申请变更登记。

（相关资料: 部门规章 1 篇 实务指南）

第三十三条 公司变更经营范围的，应当自变更决议或者决定作出之日起 30 日内申请变更登记；变更经营范围涉及法律、行政法规或者国务院决定规定在登记前须经批准的项目的，应当自国家有关部门批准之日起 30 日内申请变更登记。

公司的经营范围中属于法律、行政法规或者国务院决定规定须经批准的项目被吊销、撤销许可证或者其他批准文件，或者许可证、其他批准文件有效期届满的，应当自吊销、撤销许可证、其他批准文件或者许可证、其他批准文件有效期届满之日起 30 日内申请变更登记或者依照本条例第六章的规定办理注

销登记。

（相关资料: 部门规章 1 篇 实务指南）

第三十四条 公司变更类型的，应当按照拟变更的公司类型的设立条件，在规定的期限内向公司登记机关申请变更登记，并提交有关文件。

（相关资料: 部门规章 1 篇 实务指南）

第三十五条 有限责任公司股东转让股权的，应当自转让股权之日起 30 日内申请变更登记，并应当提交新股东的主体资格证明或者自然人身份证明。

有限责任公司的自然人股东死亡后，其合法继承人继承股东资格的，公司应当依照前款规定申请变更登记。

有限责任公司的股东或者股份有限公司的发起人改变姓名或者名称的，应当自改变姓名或者名称之日起 30 日内申请变更登记。

（相关资料: 部门规章 1 篇 实务指南）

第三十六条 公司登记事项变更涉及分公司登记事项变更的，应当自公司变更登记之日起 30 日内申请分公司变更登记。

（相关资料: 实务指南）

第三十七条 公司章程修改未涉及登记事项的，公司应当将修改后的公司章程或者公司章程修正案送原公司登记机关备案。

（相关资料: 地方法规 1 篇 实务指南）

第三十八条 公司董事、监事、经理发生变动的，应当向原公司登记机关备案。

（相关资料: 地方法规 1 篇 案例 1 篇 裁判文书 1 篇 实务指南）

第三十九条 因合并、分立而存续的公司，其登记事项发生变化的，应当申请变更登记；因合并、分立而解散的公司，应当申请注销登记；因合并、分立而新设立的公司，应当申请设立登记。

公司合并、分立的，应当自公告之日起 45 日后申请登记，提交合并协议和合并、分立决议或者决定以及公司在报纸上登载公司合并、分立公告的有关证明和债务清偿或者债务担保情况的说明。法律、行政法规或者国务院决定规

定公司合并、分立必须报经批准的，还应当提交有关批准文件。

(相关资料: 实务指南)

第四十条 变更登记事项涉及《企业法人营业执照》载明事项的，公司登记机关应当换发营业执照。

(相关资料: 实务指南)

第四十一条 公司依照《公司法》[第二十二](#)条规定向公司登记机关申请撤销变更登记的，应当提交下列文件：

- (一) 公司法定代表人签署的申请书；
- (二) 人民法院的裁判文书。

(相关资料: 实务指南)

第六章 注销登记

第四十二条 公司解散，依法应当清算的，清算组应当自成立之日起 10 日内将清算组成员、清算组负责人名单向公司登记机关备案。

(相关资料: 地方法规 1 篇 实务指南)

第四十三条 有下列情形之一的，公司清算组应当自公司清算结束之日起 30 日内向原公司登记机关申请注销登记：

- (一) 公司被依法宣告破产；
- (二) 公司章程规定的营业期限届满或者公司章程规定的其他解散事由出现，但公司通过修改公司章程而存续的除外；
- (三) 股东会、股东大会决议解散或者一人有限责任公司的股东、外商投资的公司董事会决议解散；
- (四) 依法被吊销营业执照、责令关闭或者被撤销；
- (五) 人民法院依法予以解散；
- (六) 法律、行政法规规定的其他解散情形。

(相关资料: 实务指南)

第四十四条 公司申请注销登记，应当提交下列文件：

- （一）公司清算组负责人签署的注销登记申请书；
- （二）人民法院的破产裁定、解散裁判文书，公司依照[《公司法》](#)作出的决议或者决定，行政机关责令关闭或者公司被撤销的文件；
- （三）股东会、股东大会、一人有限责任公司的股东、外商投资的公司董事会或者人民法院、公司批准机关备案、确认的清算报告；
- （四）《企业法人营业执照》；
- （五）法律、行政法规规定应当提交的其他文件。

国有独资公司申请注销登记，还应当提交国有资产监督管理机构的决定，其中，国务院确定的重要的国有独资公司，还应当提交本级人民政府的批准文件。

有分公司的公司申请注销登记，还应当提交分公司的注销登记证明。

（相关资料：部门规章 1 篇 实务指南）

第四十五条 经公司登记机关注销登记，公司终止。

（相关资料：相关论文 1 篇 实务指南）

第七章 分公司的登记

第四十六条 分公司是指公司在其住所以外设立的从事经营活动的机构。分公司不具有企业法人资格。

（相关资料：实务指南）

第四十七条 分公司的登记事项包括：名称、营业场所、负责人、经营范围。

分公司的名称应当符合国家有关规定。

分公司的经营范围不得超出公司的经营范围。

（相关资料：裁判文书 1 篇 实务指南）

第四十八条 公司设立分公司的，应当自决定作出之日起 30 日内向分公司

所在地的公司登记机关申请登记；法律、行政法规或者国务院决定规定必须报经有关部门批准的，应当自批准之日起 30 日内向公司登记机关申请登记。

设立分公司，应当向公司登记机关提交下列文件：

- （一）公司法定代表人签署的设立分公司的登记申请书；
- （二）公司章程以及加盖公司印章的《企业法人营业执照》复印件；
- （三）营业场所使用证明；
- （四）分公司负责人任职文件和身份证明；
- （五）国家工商行政管理总局规定要求提交的其他文件。

法律、行政法规或者国务院决定规定设立分公司必须报经批准，或者分公司经营范围中属于法律、行政法规或者国务院决定规定在登记前须经批准的项目，还应当提交有关批准文件。

分公司的公司登记机关准予登记的，发给《营业执照》。公司应当自分公司登记之日起 30 日内，持分公司的《营业执照》到公司登记机关办理备案。

（相关资料：地方法规 2 篇 裁判文书 1 篇 实务指南）

第四十九条 分公司变更登记事项的，应当向公司登记机关申请变更登记。

申请变更登记，应当提交公司法定代表人签署的变更登记申请书。变更名称、经营范围的，应当提交加盖公司印章的《企业法人营业执照》复印件，分公司经营范围中属于法律、行政法规或者国务院决定规定在登记前须经批准的项目，还应当提交有关批准文件。变更营业场所的，应当提交新的营业场所使用证明。变更负责人的，应当提交公司的任免文件以及其身份证明。

公司登记机关准予变更登记的，换发《营业执照》。

（相关资料：地方法规 2 篇 实务指南）

第五十条 分公司被公司撤销、依法责令关闭、吊销营业执照的，公司应当自决定作出之日起 30 日内向该分公司的公司登记机关申请注销登记。申请注销登记应当提交公司法定代表人签署的注销登记申请书和分公司的《营业执照》。公司登记机关准予注销登记后，应当收缴分公司的《营业执照》。

（相关资料：地方法规 2 篇 实务指南）

第八章 登记程序

第五十一条 申请公司、分公司登记，申请人可以到公司登记机关提交申请，也可以通过信函、电报、电传、传真、电子数据交换和电子邮件等方式提出申请。

通过电报、电传、传真、电子数据交换和电子邮件等方式提出申请的，应当提供申请人的联系方式以及通讯地址。

（相关资料：裁判文书 1 篇 实务指南）

第五十二条 公司登记机关应当根据下列情况分别作出是否受理的决定：

（一）申请文件、材料齐全，符合法定形式的，或者申请人按照公司登记机关的要求提交全部补正申请文件、材料的，应当决定予以受理。

（二）申请文件、材料齐全，符合法定形式，但公司登记机关认为申请文件、材料需要核实的，应当决定予以受理，同时书面告知申请人需要核实的事项、理由以及时间。

（三）申请文件、材料存在可以当场更正的错误的，应当允许申请人当场予以更正，由申请人在更正处签名或者盖章，注明更正日期；经确认申请文件、材料齐全，符合法定形式的，应当决定予以受理。

（四）申请文件、材料不齐全或者不符合法定形式的，应当当场或者在 5 日内一次告知申请人需要补正的全部内容；当场告知时，应当将申请文件、材料退回申请人；属于 5 日内告知的，应当收取申请文件、材料并出具收到申请文件、材料的凭据，逾期不告知的，自收到申请文件、材料之日起即为受理。

（五）不属于公司登记范畴或者不属于本机关登记管辖范围的事项，应当即时决定不予受理，并告知申请人向有关行政机关申请。

公司登记机关对通过信函、电报、电传、传真、电子数据交换和电子邮件等方式提出申请的，应当自收到申请文件、材料之日起 5 日内作出是否受理的决定。

（相关资料: 实务指南）

第五十三条 除依照本条例第五十四条第一款第（一）项作出准予登记决定的外，公司登记机关决定予以受理的，应当出具《受理通知书》；决定不予受理的，应当出具《不予受理通知书》，说明不予受理的理由，并告知申请人享有依法申请行政复议或者提起行政诉讼的权利。

（相关资料: 实务指南）

第五十四条 公司登记机关对决定予以受理的登记申请，应当分别情况在规定的期限内作出是否准予登记的决定：

（一）对申请人到公司登记机关提出的申请予以受理的，应当当场作出准予登记的决定。

（二）对申请人通过信函方式提交的申请予以受理的，应当自受理之日起 15 日内作出准予登记的决定。

（三）通过电报、电传、传真、电子数据交换和电子邮件等方式提交申请的，申请人应当自收到《受理通知书》之日起 15 日内，提交与电报、电传、传真、电子数据交换和电子邮件等内容一致并符合法定形式的申请文件、材料原件；申请人到公司登记机关提交申请文件、材料原件的，应当当场作出准予登记的决定；申请人通过信函方式提交申请文件、材料原件的，应当自受理之日起 15 日内作出准予登记的决定。

（四）公司登记机关自发出《受理通知书》之日起 60 日内，未收到申请文件、材料原件，或者申请文件、材料原件与公司登记机关所受理的申请文件、材料不一致的，应当作出不予登记的决定。

公司登记机关需要对申请文件、材料核实的，应当自受理之日起 15 日内作出是否准予登记的决定。

（相关资料: 地方法规 1 篇 裁判文书 1 篇 实务指南）

第五十五条 公司登记机关作出准予公司名称预先核准决定的，应当出具《企业名称预先核准通知书》；作出准予公司设立登记决定的，应当出具《准予设立登记通知书》，告知申请人自决定之日起 10 日内，领取营业执照；作出

准予公司变更登记决定的，应当出具《准予变更登记通知书》，告知申请人自决定之日起 10 日内，换发营业执照；作出准予公司注销登记决定的，应当出具《准予注销登记通知书》，收缴营业执照。

公司登记机关作出不予名称预先核准、不予登记决定的，应当出具《企业名称驳回通知书》、《登记驳回通知书》，说明不予核准、登记的理由，并告知申请人享有依法申请行政复议或者提起行政诉讼的权利。

（相关资料: 实务指南）

第五十六条 公司办理设立登记、变更登记，应当按照规定向公司登记机关缴纳登记费。

领取《企业法人营业执照》的，设立登记费按注册资本总额的 0.8‰缴纳；注册资本超过 1000 万元的，超过部分按 0.4‰缴纳；注册资本超过 1 亿元的，超过部分不再缴纳。

领取《营业执照》的，设立登记费为 300 元。

变更登记事项的，变更登记费为 100 元。

（相关资料: 地方法规 1 篇 实务指南）

第五十七条 公司登记机关应当将登记的公司登记事项记载于公司登记簿上，供社会公众查阅、复制。

（相关资料: 相关论文 1 篇 实务指南）

第五十八条 吊销《企业法人营业执照》和《营业执照》的公告由公司登记机关发布。

（相关资料: 裁判文书 1 篇 实务指南）

第九章 年度检验

第五十九条 每年 3 月 1 日至 6 月 30 日，公司登记机关对公司进行年度检验。

（相关资料: 裁判文书 1 篇 实务指南）

第六十条 公司应当按照公司登记机关的要求，在规定的时间内接受年度检验，并提交年度检验报告书、年度资产负债表和损益表、《企业法人营业执照》副本。

设立分公司的公司在其提交的年度检验材料中，应当明确反映分公司的有关情况，并提交《营业执照》的复印件。

（相关资料: 裁判文书 1 篇 实务指南）

第六十一条 公司登记机关应当根据公司提交的年度检验材料，对与公司登记事项有关的情况进行审查。

（相关资料: 实务指南）

第六十二条 公司应当向公司登记机关缴纳年度检验费。年度检验费为 50 元。

（相关资料: 地方法规 1 篇 实务指南）

第十章 证照和档案管理

第六十三条 《企业法人营业执照》、《营业执照》分为正本和副本，正本和副本具有同等法律效力。

《企业法人营业执照》正本或者《营业执照》正本应当置于公司住所或者分公司营业场所的醒目位置。

公司可以根据业务需要向公司登记机关申请核发营业执照若干副本。

（相关资料: 相关论文 2 篇 实务指南）

第六十四条 任何单位和个人不得伪造、涂改、出租、出借、转让营业执照。

营业执照遗失或者毁坏的，公司应当在公司登记机关指定的报刊上声明作废，申请补领。

公司登记机关依法作出变更登记、注销登记、撤销变更登记决定，公司拒不缴回或者无法缴回营业执照的，由公司登记机关公告营业执照作废。

（相关资料: 裁判文书 2 篇 实务指南）

第六十五条 公司登记机关对需要认定的营业执照，可以临时扣留，扣留期限不得超过 10 天。

（相关资料: 实务指南）

第六十六条 借阅、抄录、携带、复制公司登记档案资料的，应当按照规定的权限和程序办理。

任何单位和个人不得修改、涂抹、标注、损毁公司登记档案资料。

（相关资料: 相关论文 2 篇 实务指南）

第六十七条 营业执照正本、副本样式以及公司登记的有关重要文书格式或者表式，由国家工商行政管理总局统一制定。

（相关资料: 实务指南）

第十一章 法律责任

第六十八条 虚报注册资本，取得公司登记的，由公司登记机关责令改正，处以虚报注册资本金额 5% 以上 15% 以下的罚款；情节严重的，撤销公司登记或者吊销营业执照。

（相关资料: 部门规章 1 篇 地方法规 1 篇 实务指南）

第六十九条 提交虚假材料或者采取其他欺诈手段隐瞒重要事实，取得公司登记的，由公司登记机关责令改正，处以 5 万元以上 50 万元以下的罚款；情节严重的，撤销公司登记或者吊销营业执照。

（相关资料: 地方法规 2 篇 实务指南）

第七十条 公司的发起人、股东虚假出资，未交付或者未按期交付作为出资的货币或者非货币财产的，由公司登记机关责令改正，处以虚假出资金额 5% 以上 15% 以下的罚款。

（相关资料: 部门规章 1 篇 地方法规 1 篇 实务指南）

第七十一条 公司的发起人、股东在公司成立后，抽逃出资的，由公司登

记机关责令改正，处以所抽逃出资金额 5% 以上 15% 以下的罚款。

（相关资料：部门规章 1 篇 地方法规 2 篇 相关论文 2 篇 实务指南）

第七十二条 公司成立后无正当理由超过 6 个月未开业的，或者开业后自行停业连续 6 个月以上的，可以由公司登记机关吊销营业执照。

（相关资料：地方法规 1 篇 实务指南）

第七十三条 公司登记事项发生变更时，未依照本条例规定办理有关变更登记的，由公司登记机关责令限期登记；逾期不登记的，处以 1 万元以上 10 万元以下的罚款。其中，变更经营范围涉及法律、行政法规或者国务院决定规定须经批准的项目而未取得批准，擅自从事相关经营活动，情节严重的，吊销营业执照。

公司未依照本条例规定办理有关备案的，由公司登记机关责令限期办理；逾期未办理的，处以 3 万元以下的罚款。

（相关资料：部门规章 2 篇 地方法规 2 篇 实务指南）

第七十四条 公司在合并、分立、减少注册资本或者进行清算时，不按照规定通知或者公告债权人的，由公司登记机关责令改正，处以 1 万元以上 10 万元以下的罚款。

公司在进行清算时，隐匿财产，对资产负债表或者财产清单作虚假记载或者在未清偿债务前分配公司财产的，由公司登记机关责令改正，对公司处以隐匿财产或者未清偿债务前分配公司财产金额 5% 以上 10% 以下的罚款；对直接负责的主管人员和其他直接责任人员处以 1 万元以上 10 万元以下的罚款。

公司在清算期间开展与清算无关的经营活动的，由公司登记机关予以警告，没收违法所得。

（相关资料：地方法规 1 篇 实务指南）

第七十五条 清算组不按照规定向公司登记机关报送清算报告，或者报送清算报告隐瞒重要事实或者有重大遗漏的，由公司登记机关责令改正。

清算组成员利用职权徇私舞弊、谋取非法收入或者侵占公司财产的，由公司登记机关责令退还公司财产，没收违法所得，并可以处以违法所得 1 倍以上

5 倍以下的罚款。

（相关资料: 地方法规 1 篇 实务指南）

第七十六条 公司不按照规定接受年度检验的，由公司登记机关处以 1 万元以上 10 万元以下的罚款，并限期接受年度检验；逾期仍不接受年度检验的，吊销营业执照。年度检验中隐瞒真实情况、弄虚作假的，由公司登记机关处以 1 万元以上 5 万元以下的罚款，并限期改正；情节严重的，吊销营业执照。

（相关资料: 地方法规 1 篇 实务指南）

第七十七条 伪造、涂改、出租、出借、转让营业执照的，由公司登记机关处以 1 万元以上 10 万元以下的罚款；情节严重的，吊销营业执照。

（相关资料: 地方法规 1 篇 实务指南）

第七十八条 未将营业执照置于住所或者营业场所醒目位置的，由公司登记机关责令改正；拒不改正的，处以 1000 元以上 5000 元以下的罚款。

（相关资料: 地方法规 1 篇 实务指南）

第七十九条 承担资产评估、验资或者验证的机构提供虚假材料的，由公司登记机关没收违法所得，处以违法所得 1 倍以上 5 倍以下的罚款，并可以由有关主管部门依法责令该机构停业、吊销直接责任人员的资格证书，吊销营业执照。

承担资产评估、验资或者验证的机构因过失提供有重大遗漏的报告的，由公司登记机关责令改正，情节较重的，处以所得收入 1 倍以上 5 倍以下的罚款，并可以由有关主管部门依法责令该机构停业、吊销直接责任人员的资格证书，吊销营业执照。

（相关资料: 部门规章 1 篇 地方法规 1 篇 实务指南）

第八十条 未依法登记为有限责任公司或者股份有限公司，而冒用有限责任公司或者股份有限公司名义的，或者未依法登记为有限责任公司或者股份有限公司的分公司，而冒用有限责任公司或者股份有限公司的分公司名义的，由公司登记机关责令改正或者予以取缔，可以并处 10 万元以下的罚款。

（相关资料: 实务指南）

第八十一条 公司登记机关对不符合规定条件的公司登记申请予以登记，或者对符合规定条件的登记申请不予登记的，对直接负责的主管人员和其他直接责任人员，依法给予行政处分。

（相关资料: 实务指南）

第八十二条 公司登记机关的上级部门强令公司登记机关对不符合规定条件的登记申请予以登记，或者对符合规定条件的登记申请不予登记的，或者对违法登记进行包庇的，对直接负责的主管人员和其他直接责任人员依法给予行政处分。

（相关资料: 实务指南）

第八十三条 外国公司违反[《公司法》](#)规定，擅自在中国境内设立分支机构的，由公司登记机关责令改正或者关闭，可以并处 5 万元以上 20 万元以下的罚款。

（相关资料: 地方法规 1 篇 实务指南）

第八十四条 利用公司名义从事危害国家安全、社会公共利益的严重违法行为的，吊销营业执照。

（相关资料: 地方法规 1 篇 实务指南）

第八十五条 分公司有本章规定的违法行为的，适用本章规定。

（相关资料: 实务指南）

第八十六条 违反本条例规定，构成犯罪的，依法追究刑事责任。

（相关资料: 实务指南）

第十二章 附则

第八十七条 外商投资的公司的登记适用本条例。有关外商投资企业的法律对其登记另有规定的，适用其规定。

（相关资料: 实务指南）

第八十八条 法律、行政法规或者国务院决定规定设立公司必须报经批准，

或者公司经营范围中属于法律、行政法规或者国务院决定规定在登记前须经批准的项目的，由国家工商行政管理总局依照法律、行政法规或者国务院决定规定编制企业登记前置行政许可目录并公布。

（相关资料: 实务指南）

第八十九条 本条例自 1994 年 7 月 1 日起施行。